

**ESSB 5513 - H AMD 1336**

By Representative Springer

1 Strike everything after the enacting clause and insert the  
2 following:

3

4 "Sec. 1. RCW 43.06.400 and 2013 c 225 s 605 are each amended to  
5 read as follows:

6 (1) Beginning in January ~~((1984))~~ 2019, and in January of every  
7 ~~((fourth))~~ second year thereafter, the department of revenue must  
8 submit to the legislature prior to the regular session a listing of  
9 the amount of reduction for the current and next biennium in the  
10 revenues of the state or the revenues of local government collected  
11 by the state as a result of tax ~~((exemptions))~~ preferences. The  
12 listing must include:

13 (a) ~~((an))~~ An estimate of the revenue lost from the tax  
14 ~~((exemption))~~ preference~~((τ))~~;

15 (b) ~~((the))~~ The purpose of the tax ~~((exemption))~~ preference~~((τ))~~;

16 (c) ~~((the))~~ The persons, organizations, or parts of the  
17 population which benefit from the tax ~~((exemption))~~ preference~~((τ))~~  
18 ;

19 (d) Information about any performance review under chapter  
20 43.136 RCW by the legislative auditor and citizen commission for  
21 performance measurement of tax preferences of a tax preference that  
22 exceeds one hundred thousand dollars in annual revenue impact,  
23 including the date of the review or scheduled review, a sunset date  
24 or lack thereof, and any recommendations or findings;

25 (e) A link in an electronic copy of the report to the review of  
26 the tax preference on the website of the joint legislative audit and  
27 review committee; and

1 (f)~~((whether))~~Whether or not the tax ~~((exemption))~~ preference  
2 conflicts with another state program.

3 (2) The listing required in subsection (1) must include but not  
4 be limited to the following revenue sources:

5 (a) Real and personal property tax exemptions under Title 84  
6 RCW;

7 (b) Business and occupation tax exemptions, deductions, and  
8 credits under chapter 82.04 RCW;

9 (c) Retail sales and use tax exemptions under chapters 82.08,  
10 82.12, and 82.14 RCW;

11 (d) Public utility tax exemptions and deductions under chapter  
12 82.16 RCW;

13 (e) Food fish and shellfish tax exemptions under chapter 82.27  
14 RCW;

15 (f) Leasehold excise tax exemptions under chapter 82.29A RCW;

16 (g) Motor vehicle and special fuel tax exemptions and refunds  
17 under chapter 82.38 RCW;

18 (h) Aircraft fuel tax exemptions under chapter 82.42 RCW;

19 (i) Motor vehicle excise tax exclusions under chapter 82.44 RCW;  
20 and

21 (j) Insurance premiums tax exemptions under chapter 48.14 RCW.

22 ~~((+2))~~(3) The department of revenue must prepare the listing  
23 required by this section with the assistance of any other agencies  
24 or departments as may be required.

25 ~~((+3))~~(4) The department of revenue must present the listing to  
26 the ways and means committees of each house in public hearings.

27 ~~((+4))~~(5) Beginning in January ~~((1984))~~ 2019, and every  
28 ~~((four))~~ two years thereafter the governor is requested to review  
29 the report from the department of revenue and may submit

30 recommendations to the legislature with respect to the repeal or  
31 modification of any tax ~~((exemption. The ways and means committees~~  
32 ~~of each house and the appropriate standing committee of each house~~  
33 ~~must hold public hearings and take appropriate action on the~~  
34 ~~recommendations submitted by the governor))~~ preference.

1       ~~((5))~~(6) As used in this section, "tax ~~((exemption))~~  
2 preference" means an exemption, exclusion, or deduction from the  
3 base of a tax; a credit against a tax; a deferral of a tax; or a  
4 preferential tax rate.

5       ~~((6) For purposes of the listing due in January 2012, the  
6 department of revenue does not have to prepare or update the listing  
7 with respect to any tax exemption that would not be likely to  
8 increase state revenue if the exemption was repealed or otherwise  
9 eliminated.))~~

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11

12       **Sec. 2.** RCW 44.48.150 and 2013 c 327 s 2 are each reenacted and  
13 amended to read as follows:

14       (1) By January 1, 2009, in collaboration with the office of  
15 financial management, using existing databases and structures  
16 currently shared, the office of the legislative evaluation and  
17 accountability program committee shall establish and make available  
18 to the public a searchable state expenditure information web site.  
19 The state expenditure information web site shall provide access to  
20 current budget data, access to current accounting data for budgeted  
21 expenditures and staff, and access to historical data. At a minimum,  
22 the web site will provide access or links to the following  
23 information as data are available:

- 24       (a) State expenditures by fund or account;
- 25       (b) State expenditures by agency, program, and subprogram;
- 26       (c) State revenues by major source;
- 27       (d) State expenditures by object and subobject;
- 28       (e) State agency workloads, caseloads, and performance measures,  
29 and recent performance audits;
- 30       (f) State agency budget data by activity;
- 31       (g) the tax preference report issued by the department of  
32 revenue pursuant to RCW 43.06.400; and

33       ~~((g))~~(h) The inventory of state agency fees required by RCW  
34 43.88.585.

1 (2) "State agency," as used in this section, includes every  
2 state agency, office, board, commission, or institution of the  
3 executive, legislative, or judicial branches, including institutions  
4 of higher education.

5 (3) The state expenditure information web site shall be updated  
6 periodically as subsequent fiscal year data become available, and  
7 the prior year expenditure data shall be maintained by the  
8 legislative evaluation and accountability program committee as part  
9 of its ten-year historical budget data.

10 (4) By January 1, 2014, current and future capital project and  
11 transportation project investments must be coded with the geographic  
12 information sufficient to permit the public to search and identify  
13 appropriation and expenditure data at the parent and subproject  
14 level to the extent available by:

15 (a) State legislative district;

16 (b) County; and

17 (c) Agency project identifier.

18 (5) The office of the legislative evaluation and accountability  
19 program committee must, within existing resources, update the state  
20 expenditure information web site to allow the public to search for  
21 capital budget and transportation projects by selecting from an  
22 online geographical map. The map must allow an in-depth examination  
23 of financial and other data associated with such projects. Data  
24 elements must include:

25 (a) Project title;

26 (b) Total appropriation;

27 (c) Project description;

28 (d) Expenditure data; and

29 (e) Administering agency.

30 (6) The web site must be easy to use, contain current and  
31 readily available data, and allow for review and analysis by the  
32 public. The legislative evaluation and accountability program  
33 committee must test the web site with potential users to ensure that  
34 it is easy to navigate and comprehend."

1 Correct the title.

2

EFFECT: Removes intent language. Removes the requirement to include tax exemptions in budget and outlook documents and on the websites for the Office of Financial Management, the Office of the Governor and the Economic and Revenue Forecast Council. Requires more detailed information from the Joint Legislative Audit and Review Committee and the Citizen Commission for Performance Measurement of Tax Preference reviews to be included in the biennial report on tax preferences by the Department of Revenue. Requires the Legislative Evaluation and Accountability Program website to include a direct link to the Department of Revenue's biennial report on tax preferences.

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